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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: :
DPH HOLDINGS CORP., et al., : Chapter 11
: Case No. 05-44481 [RDD]
Reorganized Debtors. : Jointly Administered
:-----x

**STATEMENT OF DISPUTED ISSUES WITH RESPECT
TO REORGANIZED DEBTORS' OBJECTION TO PROOFS
OF ADMINISTRATIVE EXPENSE CLAIM NOS. 19147 AND 19921**

**(NAVISTAR, INC. F/K/A INTERNATIONAL TRUCK AND ENGINE
CORPORATION)**

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proofs Of Administrative Expense Claim Numbers 19147 and 19921 filed by Navistar, Inc. f/k/a International Truck and Engine Corporation ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Diesel Systems Corporation ("Delphi Diesel") (collectively, the "Debtors"), predecessors to the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 15, 2009, Claimant filed Proof of Administrative Expense Claim 19147 ("Claim 19147") against Delphi Diesel. Claim 19147 asserts an administrative claim in the amount of \$36,872.63 for post-petition goods and / or services provided to Delphi Diesel.

3. On November 4, 2009, Claimant filed Proof of Administrative Expense Claim 19921, ("Claim 19921," together with Claim 19147, the "Claims") against Delphi Diesel. Claim 19921 asserts an administrative claim in the amount of \$26,638.12 for post-petition goods and / or services provided to Delphi Diesel.

4. October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, (the "Modified Plan"), which had been approved by this Court pursuant to an order entered July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

5. On January 22, 2010, the Reorganized Debtors objected to the Claims pursuant to the Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, and (II) Transferred Workers' Compensation Claims, (III) Modify and Allow Certain Administrative Expense Severance Claims, and (IV) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").

6. On February 17, 2010, Claimant responded to the Forty-Third Omnibus Claims Objection (Docket No. 19466), reducing the amounts sought on Claims 19147 and 19921 to \$34,540 and \$1,500, respectively, or \$36,040 in the aggregate.

Disputed Issues

7. Delphi Diesel's books and records show no amounts due and owing relating to the Claims. Claimant asserts that an aggregate amount of \$36,040 remains due and owing on the Claims.

8. Delphi Diesel's books and records show no amounts due and owing relating to the Claims. It appears that Claimant does not recognize certain reductions and credits, reflected on Exhibit "1" annexed hereto, taken by Delphi Diesel in the normal course of business on account of various returns to Claimant. Claimant did not reject such returns nor did it reject the debits taken by Delphi Diesel on account of such returns. Additionally, the "core return" system that both Delphi and Claimant rely on to research, elevate and resolve disputes does not reflect any amounts owing or disputes relating to the Claims.

9. Based on the foregoing, there are no amounts owing on account of the Claims and the Reorganized Debtors request that the Claims be disallowed and expunged.

Reservation Of Rights

10. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

Dated: New York, New York
December 21, 2010

DPH HOLDINGS CORP., *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
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EXHIBIT "1"

DELPHI DIESEL SYSTEMS DEBITS AND CREDITS

Date of Debit	Debit Number (DN) /Reference Number (RN)/ Invoice Number (IN)	Debit (D)/ Credit (C) Amount
5/15/2006	83-04414 (DN)	\$450.00 (D)
11/2/2006	25183 (RN)	\$2,290.00 (C)
7/10/2008	83-04870 (DN)	\$4,950.00 (D)
9/10/2008	83-04895 (DN)	\$18,810.00 (D)
11/11/2008	83-04922 (DN)	\$5,550.00 (D)
1/8/2009	83-04759 (DN)	\$1,590.00 (D)
4/4/2008	83-04816 (DN)	\$2,880.00 (D)
4/29/2008	802994903 (IN)	(\$1,980.00) (C)
4/6/2009	83-04985 (DN)	\$1,500.00 (D)
Total Amount of Debits/Credits		<u>\$36,040.00</u>